

SCHEDULE AE1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

DUE ON OR BEFORE		
[FOID]	YOUR ACCOUNT NO.	

NOTE: IF YOU NEED TO MAKE ANY ADJUSTMENTS TO ANY OF THE DISTRICT TAX AREAS, DO NOT USE THIS FORM. TO OBTAIN A COPY OF BOE-531-AE2, SCHEDULE AE2 - LONG FORM, GO TO WWW.BOE.CA.GOV OR CALL OUR CUSTOMER SERVICE CENTER AT 1-800-400-7115.

A1	ENTER amount from line 8 on the front of your <i>Consumer Use Tax Return</i>	\$.00
A2/A3	ENTER purchases of tangible personal property on which district use tax does not apply 000	-	.00
A4	SUBTRACT line A2/A3 from line A1 (Allocate this amount to the correct district tax areas in column A5.)	\$.00

PLEASE READ THE INSTRUCTIONS ON PAGE 4 BEFORE COMPLETING THIS SCHEDULE

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE	DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
ALAMEDA CO. 087		.015	.00	City of Trinidad (Eff. 4-1-09) 196		.0075	.00
City of Albany (Eff. 4-1-13) 299		.02	.00	IMPERIAL CO. 029		.005	.00
City of San Leandro (Eff. 4-1-11) 238		.0175	.00	City of Calexico (Eff. 10-1-10) 230		.01	.00
City of Union City (Eff. 4-1-11) 240		.02	.00	INYO CO. 014		.005	.00
AMADOR CO. 194 (Eff. 4-1-09)		.005	.00	KERN CO.			
COLUSA CO.				City of Arvin (Eff. 4-1-09) 198		.01	.00
City of Williams (Eff. 4-1-07) 139		.005	.00	City of Delano (Eff. 4-1-08) 170		.01	.00
CONTRA COSTA CO. 025		.01	.00	City of Ridgecrest (Eff. 10-1-12) 291		.0075	.00
City of Concord (Eff. 4-1-11) 242		.015	.00	LAKE CO.			
City of El Cerrito (Eff. 4-1-11) 244		.02	.00	City of Clearlake 058		.005	.00
City of Hercules (Eff. 10-1-12) 286		.015	.00	City of Lakeport 101		.005	.00
City of Moraga (Eff. 4-1-13) 301		.02	.00	LOS ANGELES CO. 218 (Eff. 7-1-09)		.015	.00
City of Orinda (Eff. 4-1-13) 303		.015	.00	City of Avalon (Eff. 7-1-09) 219		.02	.00
City of Pinole (Eff. 4-1-07) 141		.015	.00	City of Commerce (Eff. 4-1-13) 307		.02	.00
City of Pittsburg (Eff. 10-1-12) 288		.015	.00	City of Culver City (Eff. 4-1-13) 305		.02	.00
City of Richmond 096		.015	.00	City of El Monte 222		.02	.00
City of San Pablo (Eff. 10-1-12) 290		.015	.00	City of Inglewood (Eff. 7-1-09) 220		.02	.00
EL DORADO CO.				City of La Mirada (Eff. 4-1-13) 309		.025	.00
City of Placerville (Eff. 4-1-11) 246		.005	.00	City of Pico Rivera (Eff. 7-1-09) 223		.025	.00
City of So. Lake Tahoe 097		.005	.00	City of San Fernando (Eff. 10-1-13) 348		.02	.00
FRESNO CO. 099		.00725	.00	City of Santa Monica (Eff. 4-1-11) 250		.02	.00
City of Reedley (Eff. 7-1-08) 177		.01225	.00	City of South El Monte (Eff. 4-1-11) 252		.02	.00
City of Sanger (Eff. 7-1-08) 179		.01475	.00	City of South Gate (Eff. 7-1-09) 221		.025	.00
City of Selma (Eff. 4-1-08) 169		.01225	.00	MADERA CO. 144 (Eff. 4-1-07)		.005	.00
HUMBOLDT CO.				MARIN CO. 311 (Eff. 4-1-13)		.01	.00
City of Arcata (Eff. 4-1-09) 195		.0075	.00	City of Fairfax (Eff. 4-1-13) 314		.015	.00
City of Eureka (Eff. 4-1-11) 248		.0075	.00	City of Novato (Eff. 4-1-13) 313		.015	.00
				City of San Rafael (Eff. 4-1-13) 312		.015	.00
SUBTOTAL (1) \$				SUBTOTAL (2) \$			

Continued on page 2

SUBTOTAL DISTRICT TAX (Page 1, add and enter the subtotals from (1) and (2) above.)	.00
SUBTOTAL DISTRICT TAX (Page 2, add and enter the subtotals from (3) and (4) from page 2.)	.00
SUBTOTAL DISTRICT TAX (Page 3, add and enter the subtotal from (5) from page 3.)	.00
TOTAL DISTRICT TAX (Add Page 1 through Page 3 subtotals. Enter here and on line 10 on the front of your Consumer Use Tax Return.)	\$.00

SCHEDULE AE1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

ACCOUNT NO.	REPORTING PERIOD
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DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
MARIPOSA CO. 103		.005	.00
MENDOCINO CO. 269 (Eff. 4-1-12)		.00125	.00
City of Fort Bragg 284 (Eff. 7-1-12)		.01125	.00
City of Point Arena 271 (Eff. 4-1-12)		.00625	.00
City of Ukiah 273 (Eff. 4-1-12)		.00625	.00
City of Willits 270 (Eff. 4-1-12)		.00625	.00
MERCED CO.			
City of Atwater 346 (Eff. 7-1-13)		.005	.00
City of Gustine 224 (Eff. 4-1-10)		.005	.00
City of Los Banos 104		.005	.00
City of Merced 127		.005	.00
MONO CO.			
City of Mammoth Lakes 183 (Eff. 10-1-08)		.005	.00
MONTEREY CO.			
City of Carmel 315 (Eff. 4-1-13)		.01	.00
City of Del Rey Oaks 145 (Eff. 4-1-07)		.01	.00
City of Greenfield 293 (Eff. 10-1-12)		.01	.00
City of Marina 255 (Eff. 4-1-11)		.01	.00
City of Pacific Grove 184 (Eff. 10-1-08)		.01	.00
City of Salinas 128		.005	.00
City of Sand City 105		.005	.00
City of Seaside 180 (Eff. 7-1-08)		.01	.00
City of Soledad 292 (Eff. 10-1-12)		.01	.00
NAPA CO. 065		.005	.00
NEVADA CO. 067		.00125	.00
City of Grass Valley 318 (Eff. 4-1-13)		.00625	.00
City of Nevada City 320 (Eff. 4-1-13)		.01	.00
Town of Truckee 069		.00625	.00
ORANGE CO. 037		.005	.00
City of La Habra 204 (Eff. 4-1-09)		.01	.00
RIVERSIDE CO. 026		.005	.00
City of Cathedral City 232 (Eff. 10-1-10)		.015	.00
City of Palm Springs 275 (Eff. 4-1-12)		.015	.00
SACRAMENTO CO. 023		.005	.00
City of Galt 206 (Eff. 4-1-09)		.01	.00
City of Sacramento 322 (Eff. 4-1-13)		.01	.00
SAN BENITO CO.			
City of Hollister 171 (Eff. 4-1-08)		.01	.00
City of San Juan Bautista 106		.0075	.00

DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
SAN BERNARDINO CO. 031		.005	.00
City of Montclair 108		.0075	.00
City of San Bernardino 149 (Eff. 4-1-07)		.0075	.00
SAN DIEGO CO. 013		.005	.00
City of El Cajon 208 (Eff. 4-1-09)		.015	.00
City of La Mesa 210 (Eff. 4-1-09)		.0125	.00
City of National City 137 (Eff. 10-1-06)		.015	.00
City of Vista 151 (Eff. 4-1-07)		.01	.00
SAN FRANCISCO CO. 052		.0125	.00
SAN JOAQUIN CO. 038		.005	.00
City of Lathrop 324 (Eff. 4-1-13)		.015	.00
City of Manteca 153 (Eff. 4-1-07)		.01	.00
City of Stockton 112		.0075	.00
City of Tracy 257 (Eff. 4-1-11)		.01	.00
SAN LUIS OBISPO CO.			
City of Arroyo Grande 154 (Eff. 4-1-07)		.005	.00
City of Grover Beach 155 (Eff. 4-1-07)		.005	.00
City of Morro Bay 156 (Eff. 4-1-07)		.005	.00
City of Paso Robles 325 (Eff. 4-1-13)		.005	.00
City of Pismo Beach 185 (Eff. 10-1-08)		.005	.00
City of San Luis Obispo 157 (Eff. 4-1-07)		.005	.00
SAN MATEO CO. 327 (Eff. 4-1-13)		.0150	.00
City of Half Moon Bay 330 (Eff. 4-1-13)		.02	.00
City of San Mateo 328 (Eff. 4-1-13)		.0175	.00
SANTA BARBARA CO. 030		.005	.00
City of Santa Maria 295 (Eff. 10-1-12)		.0075	.00
SANTA CLARA CO. 332 (Eff. 4-1-13)		.0125	.00
City of Campbell 333 (Eff. 4-1-13)		.0150	.00
SANTA CRUZ CO. 062		.0075	.00
City of Capitola 335 (Eff. 4-1-13)		.0125	.00
City of Santa Cruz 159 (Eff. 4-1-07)		.0125	.00
City of Watsonville 161 (Eff. 4-1-07)		.01	.00
SISKIYOU CO.			
City of Mt. Shasta 266 (Eff. 10-1-11)		.0025	.00
SOLANO CO. 066		.00125	.00
City of Fairfield 337 (Eff. 4-1-13)		.01125	.00
City of Rio Vista 339 (Eff. 4-1-13)		.00875	.00
City of Vacaville 341 (Eff. 4-1-13)		.00375	.00
City of Vallejo 277 (Eff. 4-1-12)		.01125	.00

SUBTOTAL (3)	\$.00
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SUBTOTAL (4)	\$.00
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Continued on page 3

SCHEDULE AE1 - COMPUTATION SCHEDULE FOR DISTRICT TAX - Short Form

ACCOUNT NO.	EREPORTING PERIOD
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DISTRICT TAX AREAS	A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)	TAX RATE	DISTRICT TAX DUE
SONOMA CO. (Eff. 4-1-11) 259		.0075	.00
City of Cotati (Eff. 10-1-10) 261		.0125	.00
City of Healdsburg (Eff. 4-1-13) 343		.0125	.00
City of Rohnert Park (Eff. 10-1-10) 262		.0125	.00
City of Santa Rosa (Eff. 4-1-11) 264		.0125	.00
City of Sebastopol (Eff. 4-1-13) 345		.015	.00
City of Sonoma (Eff. 10-1-12) 297		.0125	.00
STANISLAUS CO. 059		.00125	.00
City of Ceres (Eff. 4-1-08) 173		.00625	.00
City of Oakdale (Eff. 4-1-12) 279		.00625	.00
TULARE CO. (Eff. 4-1-07) 162		.005	.00
City of Dinuba 165		.0125	.00
City of Farmersville 164		.01	.00
City of Porterville 166		.01	.00
City of Tulare 167		.01	.00
City of Visalia 163		.0075	.00
TUOLUMNE CO.			
City of Sonora 093		.005	.00
VENTURA CO.			
City of Oxnard (Eff. 4-1-09) 213		.005	.00
City of Port Hueneme (Eff. 4-1-09) 214		.005	.00
YOLO CO.			
City of Davis 088		.005	.00
City of West Sacramento 081		.005	.00
City of Woodland (Eff. 10-1-10) 236		.0075	.00
YUBA CO.			
City of Wheatland (Eff. 4-1-11) 265		.005	.00

SUBTOTAL (5)	\$.00
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INSTRUCTIONS FOR COMPLETING BOE-531-AE1, SCHEDULE AE1 - Short Form COMPUTATION SCHEDULE FOR DISTRICT TAX

Step 1. Enter taxable purchases from return.

A1. Enter the amount from line 8 on the front of your *Consumer Use Tax Return*.

Step 2. Calculate transactions subject to district tax.

A2/A3. Enter purchases of tangible personal property on which district use tax does not apply.

A4. Subtract A2/A3 from A1. Enter the result on A4.

If your line A4 is \$0.00, you are finished with your Schedule AE1. Enter \$0.00 on line 11 of your return. You may want to call our Customer Service Center at 1-800-400-7115 to see if you qualify for filing our EZ return ([BOE-401-EZ](#)).

Step 3. Report transactions by district.

A5. Using the total from line A4, list your transactions by the correct districts.

DO NOT report the same transactions in both a city and county district. The tax rate for city districts includes **all** county district tax. Report them for the city only.

Example: Your line A4 total is \$19,000, which represents:

- Transactions of \$6,000 subject to district tax in Sacramento County but not in the City of Galt or in the City of Sacramento.
- Transactions of \$2,000 subject to district tax in the City of Galt. The tax rate for the City of Galt includes district tax for Sacramento County.
- Transactions of \$3,000 subject to district tax in the City of Sacramento. The tax rate for the City of Sacramento includes district tax for Sacramento County.
- Transactions of \$4,000 subject to district tax in the City of Hollister in San Benito County. These transactions would be reported on the line for the City of Hollister.
- Transactions of \$4,000 subject to district tax in the City of San Juan Bautista in San Benito County. These transactions would be reported on the line for the City of San Juan Bautista.

DISTRICT TAX AREAS		A5 ALLOCATE LINE A4 TO CORRECT DISTRICT(S)
SACRAMENTO CO.	023	\$6,000
City of Galt (Eff. 4-1-09)	206	2,000
City of Sacramento (Eff. 4-1-13)	322	3,000
SAN BENITO CO.		
City of Hollister (Eff. 4-1-08)	171	4,000
City of San Juan Bautista	106	4,000

If you have adjustments for any district, the BOE-531-AE2, *Computation Schedule for District Tax - Long Form*, must be completed. This form is available on our website at www.boe.ca.gov or call our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Step 4. Enter your total district tax due.

Multiply the amount in A5 by the tax rate shown. Enter the result in the "District Tax Due" column.

SUBTOTAL DISTRICT TAX. Page 1, add and enter the subtotals from columns (1) and (2).

SUBTOTAL DISTRICT TAX. Page 2, add the subtotals from columns (3) and (4) and enter on Page 1.

SUBTOTAL DISTRICT TAX. Page 3, add the subtotal from column (5) and enter on Page 1.

TOTAL DISTRICT TAX. Page 1, add the subtotals from Page 1, Page 2, and Page 3. Enter here and on line 10 on the front of your *Consumer Use Tax Return*.